



NASA Financial Management Manual

Table of Contents

FMM 9750 REIMBURSEMENT OF ACTUAL SUBSISTENCE EXPENSES.....	2
FMM 9751 ACTUAL EXPENSE TRAVEL.....	2
9751-1 GENERAL.....	2
9751-2 CONDITIONS WARRANTING THE AUTHORIZATION OR APPROVAL OF ACTUAL EXPENSE TRAVEL	3
9751-3 MAXIMUM DAILY RATES AND REIMBURSEMENT LIMITATIONS	4
9751-4 AUTHORIZATION OR APPROVAL	7
9751-5 REQUIREMENTS FOR DOCUMENTATION, REVIEW, AND ADMINISTRATIVE CONTROLS	8
9751-6 MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSE) REIMBURSEMENT	9
9751-7 INTERRUPTION OF SUBSISTENCE ENTITLEMENTS.....	9
9751-8 LEAVE OF ABSENCE IN REGARD TO SUBSISTENCE EXPENSES	9
9751-9 RETURN TO OFFICIAL STATION FOR NONWORK DAYS	10
9751-5A SAMPLE REIMBURSEMENT COMPUTATIONS FOR ACTUAL SUBSISTENCE EXPENSES	11
9751-6A THREE SAMPLES OF REIMBURSEMENT COMPUTATIONS FOR MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSES)	12



NASA Financial Management Manual

FMM 9750 REIMBURSEMENT OF ACTUAL SUBSISTENCE EXPENSES

FMM 9751 ACTUAL EXPENSE TRAVEL

9751-1 GENERAL

The provisions of this chapter apply to travel within and outside the Conterminous United States (CONUS) except where otherwise noted.

a. AUTHORIZING AND APPROVING OFFICIALS

- (1) The Administrator of NASA in NMI 9710.1_, delegated the authority to authorize and approve actual expense travel to Officials-in-Charge of Headquarters Offices and Directors of Field Installations.
- (2) Officials vested with this responsibility may redelegate this authority to only one other subordinate employee without power of further redelegation.
- (3) Officials vested with the authority to authorize or approve actual expense travel in NMI 9710.1_ have the responsibility to establish internal controls to ensure that authorizations and approvals are administered prudently and in accordance with the intent of these regulations.

- b. **RELATIONSHIP TO PER DIEM.** The authorization or approval of actual expense travel is contingent on the entitlement to per diem except as provided herein. The rules stated in FMM 9742-8 through 9742-15, and FMM 9721-2 applicable to an employee's entitlement to per diem allowances shall apply to actual expense travel. Actual subsistence expense reimbursement may be authorized and allowed for the same type of expenses that are covered under a per diem allowance (See FMM 9712-9). The authorizing official shall determine that these expenses are actual and necessary incident to the particular TDY assignment.

- c. **PRUDENT TRAVELER.** Travelers on an actual expense basis are expected to exercise prudence when incurring expenses as set forth in FMM 9712-4 and 9712-9 for official travel.



NASA Financial Management Manual

9751-2 *CONDITIONS WARRANTING THE AUTHORIZATION OR APPROVAL OF ACTUAL EXPENSE TRAVEL*

- a. **TRAVEL ASSIGNMENTS INVOLVING SPECIAL OR UNUSUAL CIRCUMSTANCES.** Travel on an actual expense basis may be authorized or approved for travel assignments when the applicable maximum per diem rate (see FMM Appendix 9742-8A, FMM Appendix 9742-8C, and FMM Appendix 9742-8D) is inadequate due to special or unusual circumstances of the trip. The maximum per diem rate, although generally adequate, may be insufficient for a particular travel assignment because the actual and necessary subsistence expenses are unusually high due to special duties or because costs have escalated temporarily during special events. Actual expense reimbursement may be authorized or approved for travel assignments which otherwise meet conditions prescribed in this chapter if the actual and necessary subsistence expenses exceed or are expected to exceed the applicable maximum per diem allowance by \$5 or more per day. Since lodging costs constitute a major portion of the employee's travel expenses, travel on an actual expense basis may be authorized or approved when, due to special or unusual circumstances, the lodging costs absorb all or nearly all of the applicable maximum per diem allowance. Examples of travel assignments or situations that may warrant authorization or approval of actual and necessary expenses include but are not limited to the following:
- (1) The employee attends a meeting, conference, or training session away from the official duty station where lodging and meals must be procured at a prearranged place (such as the hotel where the meeting, conference, or training session is being held) and the lodging costs incurred, because of these prearranged accommodations, absorb all or practically all of the applicable maximum per diem allowance;
 - (2) The travel is to be performed in an area where the applicable maximum per diem allowance is generally adequate but subsistence costs have escalated for short periods of time during special functions or events such as missile launching periods, international or national sports events, world's fairs, conventions, or natural disasters;
 - (3) Based on a situation described in (2), above, affordable lodging accommodations are not available or cannot be obtained within a reasonable commuting distance of the employee's temporary duty point and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging;



NASA Financial Management Manual

- (4) A NASA employee, because of special duties of the assignment, necessarily incurs unusually high expenses in the conduct of official business, such as to procure superior or extraordinary accommodations including a suite or other quarters for which the charge is well above that which would normally have to be paid for accommodations; or
- (5) The employee necessarily incurs unusually high expenses incident to the assignment to accompany another employee in a situation as described in (4), above.

b. SITUATIONS REQUIRING REIMBURSEMENT FOR OCCASIONAL MEALS AND/OR LODGING.

- (1) Although lodging and/or meals are furnished without cost (or at a nominal cost) for a particular assignment, the employee may necessarily incur expenses for occasional lodgings and/or meals. The Agency may approve reimbursement of appropriate expenses incurred for occasional meals or lodgings that are determined to be necessary and justified by the circumstances involved.
- (2) For travel assignments within the CONUS, the actual expense allowable for lodging or each meal may not exceed the lodging or individual meal and incidental expenses (M&IE) allowance set out in FMM Appendix 9742-8A or 150 percent of those amounts if special or unusual circumstances are involved.
- (3) For travel assignments outside the CONUS, reimbursement of actual and necessary itemized daily subsistence expenses shall be limited to 150% of the applicable maximum per diem rate (rounded to the next highest dollar) or the applicable maximum per diem rate plus \$50, whichever is greater. Reimbursement for meals and incidental expenses shall not exceed 50 percent of the maximum daily rate authorized for the travel.

9751-3 MAXIMUM DAILY RATES AND REIMBURSEMENT LIMITATIONS

The maximum amount of reimbursement for actual subsistence expenses that may be authorized or approved for each calendar day or fraction thereof is as provided in a and b, below. Authorizing officials shall determine an appropriate and necessary daily maximum rate not to exceed these amounts when authorizing or approving travel under this section. Maximum daily rates need not be prorated for fractions of a day.

a. MAXIMUM DAILY RATES

- (1) **Travel Within CONUS.** For travel within CONUS, the maximum daily rate for subsistence expenses shall not exceed 150 percent of the applicable maximum per diem rate (rounded to the next highest dollar) prescribed in FMM Appendix 9742-8A for the travel assignment location.



NASA Financial Management Manual

- (2) **Travel Outside CONUS.** For travel outside CONUS, the maximum daily rate for subsistence expenses shall not exceed 150 percent of the applicable maximum per diem rate prescribed by either the Department of Defense (for Nonforeign Areas) or the Department of State (for Foreign Areas), rounded to the next highest dollar; or the applicable maximum per diem rate plus \$50 whichever is greater (see NASAMAIL FMM Appendix 9742-8C and Appendix 9742-8D for the applicable maximum per diem rate and FMM Appendix 9742-8B for the prescribed breakdown of meals and incidental expenses).

b. REIMBURSEMENT LIMITATION

- (1) **General Limitation.** When the actual subsistence expenses incurred during any 1 day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount. Expenses incurred and claimed (including those for fractional days) shall be reviewed and allowed only to the extent determined to be necessary and reasonable by the approving official. Reimbursement for meals and incidental expenses shall not exceed:
- (a) 150 percent of the M&IE rate applicable to the TDY location; or
 - (b) \$25 plus the M&IE rate applicable to the TDY location when the daily maximum rate authorized is established under subparagraph a(2), above.
- (2) **Specific Meals and Incidental Expenses Limitation.** When reimbursement for meals and incidental expenses is restricted to 100 percent of the applicable maximum M&IE rate for the locality involved in connection with actual expense travel, the requirement for receipts and/or itemization of such expenses is waived. In such instances, the M&IE rate shall be prorated for partial days of travel as provided in FMM Appendix 9742-10A.



NASA Financial Management Manual

c. TRAVEL TO AN AREA WITHIN CONUS WHERE SPECIAL OR UNUSUAL CIRCUMSTANCES RESULT IN AN EXTREME INCREASE IN SUBSISTENCE COSTS FOR A TEMPORARY PERIOD

- (1) The provisions of subparagraph (2), below, shall expire on October 1, 1994.
- (2) The Administrator of NASA may request establishment of a maximum daily rate for subsistence expenses above the maximum rate prescribed in subparagraph a(1), above, for travel to an area within CONUS where special or unusual circumstances result in an extreme increase in subsistence costs for a temporary period. Requests for a higher subsistence rate, with the exception of requests for travel to a Presidentially declared disaster area, shall be submitted at least 30 days in advance of the beginning of the recommended effective period unless otherwise adequately justified. The Administrator of General Services Administration (GSA) may establish an appropriate maximum daily rate, not to exceed 300 percent of the maximum per diem rate prescribed for the area under FMM 9742-8, pursuant to a review of the justification supporting the request. Such higher established rate shall apply for all official travel to the area and will be effective for a period not to exceed 30 days. The Administrator of GSA may extend the period of effectiveness in increments of up to 30 days upon the request of the NASA Administrator originally requesting establishment of the higher rate. Requests will be submitted to the Administrator of GSA, Washington, DC 20405, and must contain the following information:
 - (a) A specification of the geographic area encompassed;
 - (b) If the area is a Presidentially declared disaster area, a copy of the Presidential disaster declaration;
 - (c) A recommended maximum daily rate not to exceed 300 percent of the maximum per diem rate prescribed for the area under FMM 9742-8;
 - (d) A description of the specific circumstances which justify the establishment of the recommended rate;
 - (e) An estimate of the cost impact of establishing a maximum daily rate for subsistence expenses above the maximum rate prescribed in subparagraph a, above; and
 - (f) A recommended time period for effectiveness of the maximum daily rate requested to be established under this paragraph.



NASA Financial Management Manual

- d. **WHEN LODGING IS PROCURED THROUGH USE OF A NASA PURCHASE ORDER.** When actual subsistence expense reimbursement is authorized or approved under this section and lodging is furnished to the employee at no cost through the use of an agency purchase order, the authorizing official shall not authorize or approve reimbursement for other subsistence expenses that will, when combined with the cost of lodging furnished, exceed the maximum daily rate authorized under subparagraph a, above.

9751-4 AUTHORIZATION OR APPROVAL

- a. **REQUESTS FOR AUTHORIZATION OR APPROVAL OF ACTUAL EXPENSE REIMBURSEMENT.** It is the employee's responsibility to request authorization or approval for actual subsistence expense reimbursement when conditions appear to warrant such reimbursement and to furnish appropriate justification to support the request.
- b. **PRIOR AUTHORIZATION OF ACTUAL EXPENSE TRAVEL.** Normally, travel on an actual expense basis should be authorized in advance and the daily maximum rate authorized by the authorizing official shall be stated in the travel authorization. Maximum daily rates need not be prorated for fractions of a day on the travel authorization.
- c. **APPROVAL AFTER TRAVEL IS COMPLETED.** If travel is performed without prior written authorization or is authorized on a per diem basis and otherwise conforms to the provisions of this section, reimbursement for actual and necessary subsistence expenses may be approved after completion of the travel.
- d. **BASIS OF AUTHORIZATION.** Each travel request authorizing or approving actual and necessary subsistence expenses will be accompanied with a detailed statement setting forth the justification for requesting actual subsistence expenses based on the individual circumstances of the particular case. In some instances, it will suffice to establish that the cost of hotel accommodations alone would require all or substantially all of the statutory maximum per diem allowance. However, the official necessity for securing high cost hotel accommodations in locations where more moderately priced accommodations are available should be clearly established.
- e. **TRAVEL AUTHORIZATION.** When actual expenses in lieu of a per diem allowance are to be authorized, the Travel Authorization (NASA Form 372 or NASA Form 386) will specify:
- (1) The maximum expenses to be allowed. The specific places, dates, and maximum allowance applicable to each area, (see FMM Appendix 9742-8A) and when applicable what will be allowed when travel on an actual subsistence expense basis is performed in conjunction with travel on a per diem basis.
 - (2) Per diem allowance and actual expense allowances will not be authorized for the same period of time.



NASA Financial Management Manual

9751-5 REQUIREMENTS FOR DOCUMENTATION, REVIEW, AND ADMINISTRATIVE CONTROLS

a. DOCUMENTATION OF ACTUAL EXPENSES ON THE VOUCHER

- (1) **Itemization.** When travel expense is authorized or approved on an actual expense basis, the employee shall itemize each expense claimed on the travel voucher. (See FMM Appendix 9751-5A, for an example of an actual subsistence expense reimbursement computation.)
 - (a) Meals must be itemized separately; i.e., breakfast, lunch, and dinner.
 - (b) Those expenses that do not usually accrue on a daily basis, such as laundry and cleaning and pressing of clothing, may be averaged over the number of days that actual expense reimbursement is authorized or approved.
- (2) **Receipts.** Receipts shall be required for lodging, regardless of amount, and any individual meal when the cost is over \$25. The authorizing official or Financial Management Officer have the discretionary authority to require receipts for other allowable subsistence expenses; however, the employee must be informed of this requirement in advance of the travel. The provisions of FMM 9742-12 covering double occupancy and missing receipts apply to this section.
- (3) **Exception to receipt and/or itemization requirement.** When reimbursement for meals and incidental expenses is restricted to 100 percent of the applicable maximum M&IE rate for the locality involved (as provided in FMM 9751-3b(2), receipts and/or itemization of meals and incidental expenses as provided in subparagraphs (1) and (2), above, need not be required except at management discretion.

- b. AGENCY REVIEW AND ADMINISTRATIVE CONTROLS.** Procedures shall be established by NASA Headquarters and Field Installations to ensure that actual subsistence expense reimbursement under the provisions of FMM 9750 is properly administered and controlled to prevent abuse of the authority contained herein. An appropriate review of the justification for travel on an actual subsistence expense basis shall be made. Expenses claimed by an employee shall be reviewed by the authorizing official and the financial management officer or designee to determine whether the expenses are reasonable and allowable subsistence expenses and incurred in connection with the particular travel assignment.



NASA Financial Management Manual

9751-6 *MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSE) REIMBURSEMENT*

- a. When actual expense reimbursement is authorized or approved for a particular temporary duty location, and is the only reimbursement system involved, the partial day of travel to and from that location also will be on an actual expense basis. If the enroute travel to or from the actual expense location entails more than one day, the authorizing official may authorize actual expense reimbursement, or per diem in accordance with FMM 9742-8 through 9742-14, whichever is administratively advantageous and commensurate with the expenses expected to be incurred by the traveler. (For examples of per diem and actual subsistence expense computations, see FMM Appendix 9751-6A.)
- b. If actual expense reimbursement authorized for particular locations is intermingled with per diem at other locations in a single trip, the authorizing official shall determine when the transition between reimbursement systems occurs. Only one method or system is authorized for any given calendar day except as provided in FMM 9751-2b or FMM 9751-3b(2).

9751-7 *INTERRUPTION OF SUBSISTENCE ENTITLEMENTS*

The provisions of FMM 9741 applicable to interruptions of per diem entitlements (leave and nonworkdays, return to official station for nonworkdays, indirect route or interrupted travel, and illness or injury or a personal emergency situation) shall also apply to travel on an actual subsistence basis.

9751-8 *LEAVE OF ABSENCE IN REGARD TO SUBSISTENCE EXPENSES*

- a. **BEGINS OR TERMINATES WITHIN PRESCRIBED HOURS OF DUTY.** If the leave of absence begins or terminates within the traveler's prescribed hours of duty, subsistence allowance will terminate or begin at such time. However, fractional leave of absence for part of a work day which does not extend into the next work day and does not exceed one-half of the prescribed working hours will be disregarded for subsistence purposes. When such leave exceeds one-half of the prescribed working hours, subsistence will not be allowed for the day.



NASA Financial Management Manual

- b. **DOES NOT BEGIN OR TERMINATE WITHIN PRESCRIBED HOURS OF DUTY.** If a leave of absence does not begin or terminate within the traveler's prescribed hours of duty, the traveler will be regarded as being in a subsistence status:

- (1) Until midnight of the last day preceding the leave of absence, and/or
- (2) From 12:01 a.m. of the day following the leave of absence.

However, if after such leave of absence, travelers return to a duty status (at the same or different temporary duty station), the cost of lodging will be allowed only for the night preceding the first day's leave of absence or the night preceding the first day's return to duty status.

- c. **INTERRUPTION OR DEVIATION OF TRAVEL ROUTE.** When an interruption of travel or deviation from the direct route occurs, either for the traveler's personal convenience or through the taking of leave, the subsistence allowed will not exceed that which would have been incurred on uninterrupted travel by a usually traveled route.
- d. **NONWORKDAYS.** The provisions of FMM 9741-3 are also applicable where travel is performed on an actual expense basis.
- e. **LEAVE WITHIN ONE DAY.** (See FMM 9741-3)
- f. **ILLNESS OR INJURY.** The provisions of FMM 9741-8 pertaining to illness or injury are applicable actual expense travel.

9751-9 RETURN TO OFFICIAL STATION FOR NONWORK DAYS

At the discretion of the authorizing official, travelers may be required to return to the official station for non work days. In cases of the voluntary return of travelers on non work days to the official station or to the place of abode, the maximum reimbursement allowable for the round-trip transportation and actual subsistence en route will be the necessary subsistence expense which would have been allowed had the travelers remained at the temporary duty station.



NASA Financial Management Manual

9751-5A *SAMPLE REIMBURSEMENT COMPUTATIONS FOR ACTUAL SUBSISTENCE EXPENSES*



NASA Financial Management Manual

9751-6A *THREE SAMPLES OF REIMBURSEMENT COMPUTATIONS FOR MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSES)*